



**DEMOCRATIC PARTY PUBLIC FUND  
HARDIN COUNTY**

**AGREED UPON PROCEDURES**

**JANUARY 1, 2000 TO DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Executive Committee  
Hardin County  
8132 Township Road 105  
Kenton, Ohio 43326

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Treasurer of the Democratic Party, solely to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio, and interest receipts with the bank statements, and agreed these to amounts shown on the Ohio Campaign Finance Report.

### Depositing State Funds

A receipt from the State of Ohio, in the amount of \$90.65, was not cashed timely by the Treasurer and was thus voided by the State of Ohio. The Treasurer should contact the State of Ohio to have this check reissued.

No other exceptions were noted as result of our procedures.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Hardin County Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Hardin County Democratic Political Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation.

We found no exceptions as a result of the procedures.

### **Cash Disbursements**

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing total to the disbursement total on the Ohio Campaign Finance Report.
2. We traced the recorded disbursements to source documentation and the canceled checks. We also determined that the name corresponded between the listing and the name on the invoice and the checks and that the checks were endorsed by the payee.
3. We vouched the disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of these procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the political party fund finance report which is attached as Exhibit 1. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

**Jim Petro**  
Auditor of State

January 30, 2001

Exhibit 1

DEMOCRATIC POLITICAL PARTY  
HARDIN COUNTY  
OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)

BEGINNING BALANCE, JANUARY 1, 2000		\$ 143
RECEIPTS:		
INTEREST INCOME	2	
STATE DISTRIBUTION	<u>76</u>	
TOTAL RECEIPTS		78
DISBURSEMENTS:		
RENT	<u>105</u>	
TOTAL DISBURSEMENTS		<u>(105)</u>
ENDING BALANCE, DECEMBER 31, 2000		\$ <u>116</u>

(See Independent Accountants Report)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**HARDIN COUNTY DEMOCRATIC PARTY**

**HARDIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 1, 2001**